

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 97-27, page 4.

Federal rates; adjusted federal rates, adjusted federal long-term rate; and the long-term exempt rate.

For purposes of sections 1274, 1288, 382, and other sections of the Code, tables set forth the rates for July 1997.

Notice 97-37, page 8.

Elections into mark-to-market accounting. The Service will issue additional guidance on elections under section 1.475(c)-1 of the regulations. This notice also extends the deadline to make a customer paper election on a retroactive basis.

Notice 97-38, page 8.

1997 marginal production rates. This notice announces the applicable percentage to be used in determining percentage depletion on marginal production in tax years beginning in the 1997 calendar year.

Notice 97-39, page 8.

1997 enhanced oil recovery credit. The enhanced oil

recovery credit for taxable years beginning in the 1997 calendar year is determined without regard to the phase-out for crude oil price increases provided in section 43(b) of the Code.

EXEMPT ORGANIZATIONS

Announcement 97-67, page 37.

A list is given of organizations now classified as private foundations.

ADMINISTRATIVE

Rev. Proc. 97-32, page 9.

Reproduction of forms; Forms 1096, 1098, 1099 series, 5498, and W-2G. Requirements are set forth for reproducing paper substitutes for Forms 1096, 1098, 1099 series, 5498, and W-2G, and for furnishing substitute statements to form recipients. Rev. Proc. 96-42 superseded.

Finding Lists begin on page 40.

Announcement of Disbarments and Suspensions begins on page 38.

Index for January—June begins on page 43.

Mission of the Service

The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue at the least cost; serve the public by continually improving the

quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency, and fairness.

Statement of Principles of Internal Revenue Tax Administration

The function of the Internal Revenue Service is to administer the Internal Revenue Code. Tax policy for raising revenue is determined by Congress.

With this in mind, it is the duty of the Service to carry out that policy by correctly applying the laws enacted by Congress; to determine the reasonable meaning of various Code provisions in light of the Congressional purpose in enacting them; and to perform this work in a fair and impartial manner, with neither a government nor a taxpayer point of view.

At the heart of administration is interpretation of the Code. It is the responsibility of each person in the Service, charged with the duty of interpreting the law, to try to find the true meaning of the statutory provision and not to adopt a strained construction in the belief that he or she is "protecting the revenue." The revenue is properly protected only when we ascertain and apply the true meaning of the statute.

The Service also has the responsibility of applying and administering the law in a reasonable, practical manner. Issues should only be raised by examining officers when they have merit, never arbitrarily or for trading purposes. At the same time, the examining officer should never hesitate to raise a meritorious issue. It is also important that care be exercised not to raise an issue or to ask a court to adopt a position inconsistent with an established Service position.

Administration should be both reasonable and vigorous. It should be conducted with as little delay as possible and with great courtesy and considerateness. It should never try to overreach, and should be reasonable within the bounds of law and sound administration. It should, however, be vigorous in requiring compliance with law and it should be relentless in its attack on unreal tax devices and fraud.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents of a permanent nature are consolidated semi-annually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

With the exception of the Notice of Proposed Rulemaking and the disbarment and suspension list included in this part, none of these announcements are consolidated in the Cumulative Bulletins.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a quarterly and semiannual basis, and are published in the first Bulletin of the succeeding quarterly and semiannual period, respectively.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

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Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 42.—Low-Income Housing Credit

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 220.—Medical Savings Accounts

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 280G.—Golden Parachute Payments

Federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change

The adjusted federal long-term rate is set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 408.—Individual Retirement Accounts

26 CFR 1.408-5: Annual reports by trustees or issuers.

Specifications for paper substitutes for Form 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 1.408-7: Reports on distributions from individual retirement plans.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 412.—Minimum Funding Standards

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 467.—Certain Payments for the Use of Property or Services

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 483.—Interest on Certain Deferred Payments

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 807.—Rules for Certain Reserves

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 846.—Discounted Unpaid Losses Defined

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, this page.

Section 1274.—Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

(Also Sections 42, 280G, 382, 412, 467, 468, 482, 483, 642, 807, 846, 1288, 7520, 7872.)

Rev. Rul. 97-27

This revenue ruling provides various prescribed rates for federal income tax purposes for July 1997 (the current month.) Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-income housing credit described in section 42(b)(2) for buildings placed in service during the current month. Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520. Finally, Table 6 contains the blended annual rate for purposes of section 7872.

REV. RUL. 97-27 TABLE 1
Applicable Federal Rates (AFR) for July 1997
Period for Compounding

	Annual	Semiannual	Quarterly	Monthly
<i>Short-Term</i>				
AFR	6.07%	5.98%	5.94%	5.91%
110% AFR	6.69%	6.58%	6.53%	6.49%
120% AFR	7.31%	7.18%	7.12%	7.07%
130% AFR	7.92%	7.77%	7.70%	7.65%
<i>Mid-Term</i>				
AFR	6.65%	6.54%	6.49%	6.45%
110% AFR	7.32%	7.19%	7.13%	7.08%
120% AFR	8.00%	7.85%	7.77%	7.72%

REV. RUL. 97-27 TABLE 1—Continued
Applicable Federal Rates (AFR) for July 1997

	<i>Period for Compounding</i>			
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Mid-Term (continued)</i>				
130% AFR	8.68%	8.50%	8.41%	8.35%
150% AFR	10.05%	9.81%	9.69%	9.62%
175% AFR	11.78%	11.45%	11.29%	11.19%
<i>Long-Term</i>				
AFR	6.99%	6.87%	6.81%	6.77%
110% AFR	7.70%	7.56%	7.49%	7.44%
120% AFR	8.41%	8.24%	8.16%	8.10%
130% AFR	9.13%	8.93%	8.83%	8.77%

REV. RUL. 97-27 TABLE 2

Adjusted AFR for July 1997

	<i>Period for Compounding</i>			
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
Short-term adjusted AFR	3.99%	3.95%	3.93%	3.92%
Mid-term adjusted AFR	4.71%	4.66%	4.63%	4.62%
Long-term adjusted AFR	5.45%	5.38%	5.34%	5.32%

REV. RUL. 97-27 TABLE 3

Rates Under Section 382 for July 1997

Adjusted federal long-term rate for the current month	5.45%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	5.64%

REV. RUL. 97-27 TABLE 4

Appropriate Percentages Under Section 42(b)(2) for July 1997

Appropriate percentage for the 70% present value low-income housing credit	8.60%
Appropriate percentage for the 30% present value low-income housing credit	3.69%

REV. RUL. 97-27 TABLE 5

Rate Under Section 7520 for July 1997

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest	8.0%
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REV. RUL. 97-27 TABLE 6

Blended Annual Rate for 1997

Section 7872(e)(2) blended annual rate for 1997	5.85%
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Section 1288.—Treatment of Original Issue Discount on Tax-Exempt Obligations

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, page 4.

Section 6041.—Information at Source

26 CFR 1.6041-1: Return of information as to payments of \$600 or more.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 7.6041-1: Return of information as to payments of winnings from bingo, keno, and slot machines (Temporary).

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6041A.—Returns Regarding Payments of Remuneration for Services and Direct Sales

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6042.—Returns Regarding Payments of Dividends and Corporate Earnings and Profits

26 CFR 1.6042-2: Returns of information as to dividends paid in calendar years after 1962.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 1.6042-4: Statements to recipients of dividend payments.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6043.—Liquidating, Etc., Transactions

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6044.—Returns Regarding Payments of Patronage Dividends

26 CFR 1.6044-2: Returns of information as to payments of patronage dividends with respect to patronage occurring in taxable years beginning after 1962.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 1.6044-5: Statements to recipients of patronage dividends.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6045.—Returns of Brokers

26 CFR 1.6045-1: Returns of information of brokers and barter exchanges.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 5f.6045-1: Returns of information for brokers and barter exchanges (Temporary).

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 1.6045-2: Furnishing statement required with respect to certain substitute payments.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 1.6045-4: Information reporting on real estate transactions with dates of closing on or after January 1, 1991.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6047.—Information Relating to Certain Trusts and Annuity Plans

26 CFR 1.6047-1: Information to be furnished with regard to employee retirement plan covering an owner-employee.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6049.—Returns Regarding Payments of Interest

26 CFR 1.6049-4: Return of information as to interest paid and original issue discount includible in gross income after December 31, 1982.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 1.6049-6: Statements to recipients of interest payments and holders of obligations for attributed original issue discount.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 1.6049-7: Returns of information with respect to REMIC regular interests and collateralized debt obligations.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050A.—Reporting Requirements of Certain Fishing Boat Operators

26 CFR 1.6050A-1: Reporting requirements of certain fishing boat operators.

Specifications for paper substitutes for Form 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050B.—Returns Relating to Unemployment Compensation

26 CFR 1.6050B-1: Information returns by person making unemployment compensation payments.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050D.—Returns Relating to Energy Grants and Financing

26 CFR 1.6050D-1: Information returns relating to energy grants and financing.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050E.—State and Local Income Tax Refunds

26 CFR 1.6050E-1: Reporting of State and local income tax refunds.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050H.—Returns Relating to Mortgage Interest Received in Trade or Business From Individuals

26 CFR 1.6050H-1: Information reporting of mortgage interest received in a trade or business from an individual.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

26 CFR 1.6050H-2: Time, form, and manner of reporting interest received on qualified mortgage.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050J.—Returns Relating to Foreclosures and Abandonments of Security

26 CFR 1.6050J-1T: Questions and answers concerning information returns relating to foreclosures and abandonments of security (Temporary).

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050N.—Returns Regarding Payments of Royalties

26 CFR 1.6050N-1: Statements to recipients of royalties.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050P.—Returns Relating to the Cancellation of Indebtedness by Certain Entities

26 CFR 1.6050P-1: Information reporting for discharges of indebtedness by certain financial entities.

Specifications for paper substitutes for Forms 1096, 1098, 1099, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 6050Q.—Certain Long-Term Care Benefits

Specifications for paper substitutes for Forms 1096, 1098, 5498, and W-2G. See Rev. Proc. 97-32, page 9.

Section 7520.—Valuation Tables

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, page 4.

Section 7872.—Treatment of Loans With Below-Market Interest Rates

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 1997. See Rev. Rul. 97-27, page 4.

Part III. Administrative, Procedural, and Miscellaneous

Elections Into Mark-to-Market Accounting Under Section 1.475(c)-1 of the Regulations

Notice 97-37

On December 24, 1996, final regulations (T.D. 8700, [1997-7 I.R.B. 5] 61 F.R. 67715) were published to furnish guidance under § 475 of the Internal Revenue Code, including the scope of exemptions from the mark-to-market requirements. These regulations contain elections out of certain exemptions, including the intragroup-customer election (§ 1.475(c)-1(a)(3)(iii)(B) of the Income Tax Regulations), the customer paper election (§ 1.475(c)-1(b)(4)(i)), and the negligible sales election (§ 1.475(c)-1(c)(1)(ii)). Section 1.475(c)-1(b)(4)(i)(B) provides a June 23, 1997, deadline to make the customer paper election on an amended return.

The Internal Revenue Service recognizes that taxpayers need further guidance concerning these elections. The Service intends to issue guidance that will address the interplay of the elections under § 1.475(c)-1, the extent to which these elections are available on a retroactive basis, and the application of the § 475(b)(2) identification requirements to taxpayers making these elections. Because taxpayers need additional guidance to evaluate whether to make an election, and because the elections cannot be revoked without the consent of the Commissioner, the additional guidance will extend the filing deadline from June 23, 1997, to at least 45 days after that guidance is released. It should be noted, however, that an amended return making an election must be filed within the statute of limitations on assessment under § 6501(a).

The principal drafter of this notice is Alan B. Munro of the Office of Assistant Chief Counsel (Financial Institutions and Products). For further information regarding this notice contact Mr. Munro on (202) 622-3920 (not a toll-free call).

1997 Marginal Production Rates

Notice 97-38

Section 613A(c)(6)(C) of the Internal Revenue Code defines the term “applicable percentage” for purposes of determining percentage depletion for oil and gas produced from marginal properties. The applicable percentage is the per-

centage (not greater than 25 percent) equal to the sum of 15 percent, plus one percentage point for each whole dollar by which \$20 exceeds the reference price (determined under § 29(d)(2)(C)) for crude oil for the calendar year preceding the calendar year in which the taxable year begins. The reference price determined under § 29(d)(2)(C) for the 1996 calendar year is \$18.46.

Table 1 contains the applicable percentages for marginal production for taxable years beginning in calendar years 1991 through 1997.

Notice 97-38 Table 1 APPLICABLE PERCENTAGE FOR MARGINAL PRODUCTION	
<i>Calendar Year</i>	<i>Applicable Percentage</i>
1991	15 percent
1992	18 percent
1993	19 percent
1994	20 percent
1995	21 percent
1996	20 percent
1997	16 percent

DRAFTING INFORMATION

The principal author of this notice is Brenda M. Stewart of the Office of Assistant Chief Counsel (Passthroughs and Special Industries). For further information regarding this notice contact Ms. Stewart on (202) 622-3120 (not a toll-free call).

1997 Section 43 Inflation Adjustment

Notice 97-39

Section 43(b)(3)(B) of the Internal Revenue Code requires the Secretary to publish an inflation adjustment factor. The enhanced oil recovery credit under § 43 for any taxable year is reduced if the “reference price,” determined under § 29(d)(2)(C), for the calendar year preceding the calendar year in which the taxable year begins is greater than \$28 multiplied by the inflation adjustment factor for that year.

The term “inflation adjustment factor” means, with respect to any calendar year, a fraction the numerator of which is the GNP implicit price deflator for the preceding calendar year and the denominator of which is the GNP implicit price deflator for 1990.

Because the reference price for the 1996 calendar year (\$18.46) does not exceed \$28 multiplied by the inflation adjustment factor for the 1997 calendar year, the enhanced oil recovery credit for qualified costs paid or incurred in 1997 is determined without regard to the phase-out for crude oil price increases.

Table 1 contains the GNP implicit price deflator used for the 1997 calendar year, as well as the previously published GNP implicit price deflators used for the 1991 through 1996 calendar years.

Notice 97-39 TABLE 1 GNP IMPLICIT PRICE DEFLATORS	
<i>Calendar Year</i>	<i>GNP Implicit Price Deflator</i>
1990	112.9 (used for 1991)
1991	117.0 (used for 1992)
1992	120.9 (used for 1993)
1993	124.1 (used for 1994)
1994	126.0 (used for 1995)
1995	107.5 (used for 1996)*
1996	109.7 (used for 1997)

*Beginning in 1995, the GNP implicit price deflator was rebased relative to 1992. The 1990 GNP implicit price deflator used to compute the 1996 § 43 inflation adjustment factor is 93.6.

Table 2 contains the inflation adjustment factor and the phase-out amount for taxable years beginning in the 1997 calendar year as well as the previously published inflation adjustment factors and phase-out amounts for the 1991 through 1996 calendar years.

Notice 97-39 TABLE 2 INFLATION ADJUSTMENT FACTORS AND PHASE-OUT AMOUNTS		
<i>Calendar Year</i>	<i>Inflation Adjustment Factor</i>	<i>Phase-out Amount</i>
1991	1.0000	0
1992	1.0363	0
1993	1.0708	0
1994	1.0992	0
1995	1.1160	0
1996	1.1485	0
1997	1.1720	0

DRAFTING INFORMATION

The principal author of this notice is Brenda M. Stewart of the Office of Assistant Chief Counsel (Passthroughs and Special Industries). For further information regarding this notice contact

Ms. Stewart on (202) 622-3120 (not a toll-free call).

26 CFR 601.602: Forms and instructions.

(Also Part I, Sections 220, 408, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 1.408-5, 1.408-7, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6044-2, 1.6044-5, 1.6045-1, 5f.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1)

Rev. Proc. 97-32

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PART A. GENERAL

SECTION 1. PURPOSE

.01 The purpose of this revenue procedure is to set forth the requirements for:

1. Using official Internal Revenue Service (IRS) forms to file information returns with the IRS,

2. Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and

3. Using official or acceptable substitute forms to furnish information to a recipient.

This revenue procedure contains specifications for the following information returns:

(a) Form 1098	Mortgage Interest Statement;
(b) Form 1099-A	Acquisition or Abandonment of Secured Property;
(c) Form 1099-B	Proceeds From Broker and Barter Exchange Transactions;
(d) Form 1099-C	Cancellation of Debt;
(e) Form 1099-DIV	Dividends and Distributions;
(f) Form 1099-G	Certain Government Payments;
(g) Form 1099-INT	Interest Income;
(h) Form 1099-LTC	Long-Term Care and Accelerated Death Benefits;
(i) Form 1099-MISC	Miscellaneous Income;
(j) Form 1099-MSA	Distributions From Medical Savings Accounts;
(k) Form 1099-OID	Original Issue Discount;
(l) Form 1099-PATR	Taxable Distributions Received From Cooperatives;
(m) Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.;
(n) Form 1099-S	Proceeds From Real Estate Transactions;
(o) Form W-2G	Certain Gambling Winnings;
(p) Form 5498	IRA, SEP, or SIMPLE Retirement Plan Information;
(q) Form 5498-MSA	Medical Savings Account Information; and
(r) Form 1096	Annual Summary and Transmittal of U.S. Information Returns.

.02 For the purpose of this revenue procedure, a substitute form or statement is one that is not printed by the IRS. For a substitute form or statement to be acceptable to the IRS, it must conform to the official form or the specifications outlined in this revenue procedure. **DO**

NOT SUBMIT ANY SUBSTITUTE FORMS OR STATEMENTS TO IRS FOR APPROVAL. Private printers may not state "This is an IRS approved form." Further, only those forms that conform to the official form or comply with the specifications set forth herein

are acceptable. See Part A, Section 7, for the specifications that apply to form recipient statements (generally Copy B).

.03 Filers who make payments to certain persons (payees) (or in some cases receive payments) during a calendar year are required by the Internal

Revenue Code (IRC) to file information returns with the IRS reflecting these payments. Further, as discussed below, these filers must provide this information to their payees.

.04 In general, the manner in which a filer must file an information return is governed by section 6011 of the IRC. A filer must file information returns on magnetic media (including electronic filing) or on paper. Under section 6011 of the IRC, a filer who is required to file 250 or more information returns (of any one type) during a calendar year must file those returns on magnetic media. Filers required to file less than 250 returns during a calendar year may, but are not required to, file such information returns on magnetic media (small volume filers). The IRS explains these legal requirements for filing information returns (and providing a copy to a payee) in the annual publication of Instructions for Forms 1099, 1098, 5498, and W-2G.

.05 Copies of the official forms for the reporting year and the instruction booklet may be obtained by calling our toll-free number **1-800-TAX-FORM (1-800-829-3676)**.

.06 The IRS prints and provides the forms on which various payments must be reported. Alternatively, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

.07 IRS operates a centralized call site, located at the Martinsburg Computing Center (MCC), to answer questions related to information returns, penalties, and backup withholding. The call site phone number is **304-263-8700**. The number for Telecommunications Device for the Deaf (TDD) is **304-267-3367**. These are not toll-free numbers.

.08 IRS has established a personal computer based Information Reporting Program Bulletin Board System (IRP-BBS) at MCC. This system provides information about forms and publications, including this revenue procedure, news of the latest changes, answers to questions, and other features. The IRP-BBS is available for public use and can be reached by dialing 304-264-7070. The IRP-BBS is compatible with most modems. For more information concerning this system, call MCC at 304-263-8700 Monday through Friday 8:30 A.M. to 4:30 P.M. eastern time.

SEC. 2. NATURE OF CHANGES

.01 The text and exhibits were updated for tax year 1997.

.02 Three new forms were developed for tax year 1997. They are: Form 1099-LTC, Long-Term Care and Accelerated Death Benefits (Exhibit H); Form 1099-MSA, Distributions From Medical Savings Accounts (Exhibit J); and Form 5498-MSA, Medical Savings Account Information (Exhibit Q).

.03 Information about including telephone numbers on recipient statements was added to Part A, Sections 7.01(8) and 7.03(3).

.04 Several existing forms were changed as follows: Form 1099-C (Exhibit D) was changed by eliminating box 4, previously titled "Penalties, fines, admin. costs included in box 2"; Form 1099-MISC (Exhibit I) was changed by deleting the reporting of Excess Golden Parachute Payments (EPP) in box 7 and moving it the reporting to a new box 13; Form 1099-PATR (Exhibit L) was changed by retitling box 7 from "Energy investment credit" to "Investment credit", and retitling box 8 from "Jobs credit" to "Work opportunity credit"; Form 1099-R (Exhibit M) was changed by adding "SIMPLE" to the check box in box 7 to designate a distribution from a SIMPLE retirement account; The title of Form 5498 (Exhibit P) was changed to "IRA, SEP or SIMPLE Retirement Plan Information", the title of box 2 was changed from "Rollover IRA contributions" to "IRA, SEP, or SIMPLE rollover contributions," IRA and SIMPLE check boxes were added to box 5 to designate the type of account, box 6, titled "SEP contributions," was added to report SEP contributions, box 7, titled "SIMPLE contributions," was added to report SIMPLE contributions; and Form 1096 (Exhibit R) was changed to include three new checkboxes for new Forms 1099-LTC, 1099-MSA and 5498-MSA. **NOTE: REFER TO THE 1997 INSTRUCTIONS FOR FORMS 1099, 1098, 5498, AND W-2G FOR ADDITIONAL INFORMATION REGARDING THESE FORM CHANGES.**

.05 The IRS mailing address in Part A, Sec. 3.01 has changed.

.06 A statement regarding the use of logos on substitute statements to recipients was added to Part A, Sec. 7.01 (9).

SEC. 3 REQUIREMENTS FOR ACCEPTABLE SUBSTITUTE FORMS 1096, 1098, 1099, 5498, and W-2G

.01 Paper substitutes for Form 1096 and Copy A of Forms 1098, 1099, 5498, and W-2G that totally conform to the

specifications contained in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury - Internal Revenue Service should be included on all such forms. If you are uncertain of any specification set forth herein and want that specification clarified, you may submit a letter citing the specification in question, giving your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:

Internal Revenue Service
ATTN: IRP Coordinator - T:S:P:S
1111 Constitution Avenue, NW
Washington, DC 20224

NOTE: Allow at least 45 days for the IRS to respond.

.02 Copy B (Form 1098 - For Payer, Form 1099-A - For Borrower, Form 1099-C - For Debtor, Form 1099-LTC - For Policyholder, Form 1099-S - For Transferor, Other Forms 1099 - For Recipient, Forms 5498 and 5498-MSA - For Participant, and Forms W-2G and 1099-R - To Be Attached To the Federal Tax Return), and Copy C - (Form 1099-R - For Recipient's Records, Form W-2G - For Winner's Records and, Form 1099-LTC - For Insured) must contain the information specified in Part A, Section 7 in order to constitute a "statement" or "official form" under the applicable provisions of the Internal Revenue Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, form number and form name specified in Part A, Section 7.01(6) and 7.03(1) and composite Form 1099 statements specified in PART A, Section 7.02.

.03 Forms 1096, 1098, 1099, 5498, and W-2G are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes. **THE SPECIFICATIONS CONTAINED IN THIS REVENUE PROCEDURE APPLY TO 1997 FORMS ONLY.**

.04 Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with IRS, you may be subject to a penalty for failure to file an information return under section 6721 of the Internal Revenue Code (IRC). Generally, the penalty is \$50 for each failure to file a form (up to \$250,000) that the IRS cannot accept as a return because it does not meet the provisions in this revenue procedure. No IRS office is authorized to allow deviations from this revenue procedure.

SEC. 4. DEFINITIONS

.01 The term “form recipient” means the person to whom you are required by law to furnish a copy of the official form or information statement: *i.e.*, for Form 1098, the recipient is the “payer/borrower”; Form 1099-A, the “borrower”; Form 1099-C, the “debtor”; Form 1099-LTC, “the policyholder and insured”; Form 1099-S, the “transferor”; other Forms 1099, the payment recipient; Forms 5498 and 5498-MSA, the “participant”; and Form W-2G, the “winner.”

.02 The term “filer” means the person or organization required by law to file a form listed in Part A, Section 1.01 with the IRS. Thus, a filer may be a payer, a creditor, a recipient of mortgage interest payments, a broker, a barter exchange, a person reporting real estate transactions, a trustee or issuer of an individual retirement arrangement (including an IRA, SEP, or SIMPLE), a trustee of a medical savings account, or a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

.03 The term “substitute form” means a paper substitute of Copy A of an official form listed in Part A, Section 1.01 that totally conforms to the provisions in this revenue procedure.

.04 The term “substitute form recipient statement” means a paper statement of the information reported on a form listed in PART A, Section 1.01 that must be furnished to a person (form recipient), as so defined under the applicable provisions of the Internal Revenue Code and the applicable regulations.

.05 A composite substitute statement is one in which two or more required statements (e.g., Forms 1099-INT and 1099-DIV) are furnished to the recipient on one document. However, each statement must be separately designated and must contain all the requisite Form 1099 information except as provided in Part A, Section 7. A composite statement MAY NOT be filed with the IRS. See Part A, Section 7.02 and 7.04 for more information on composite statements.

SEC. 5. INSTRUCTIONS FOR PREPARING PAPER FORMS THAT WILL BE FILED WITH THE IRS (Copy A)

.01 The form recipient’s name, street address, city, state, and Zip Code information should be TYPED OR MACHINE PRINTED IN BLACK INK on

separate lines. Although handwritten forms will be accepted, in order for IRS to process the submitted forms in the most economical manner, the IRS prefers that filers TYPE OR MACHINE PRINT data entries. In addition, filers should insert data in the *middle of blocks* well separated from other printing and guidelines, and take other measures to guarantee a clear, dark black, sharp image. Carbon copies and photocopies are not acceptable. The city, state, and Zip Code must be on the same line.

.02 The name of the appropriate form recipient must be shown on the first or second name line in the area on the form provided for the form recipient’s name and address. No descriptive information or other name may precede the form recipient’s name. Only **ONE** form recipient’s name may appear on the first name line of the form. If the names of multiple recipients must be set forth on the form, on the first name line insert the recipient name that corresponds to the recipient taxpayer identification number (TIN) shown on the form. Place the other form recipients’ names, on the succeeding name line (up to 2 name lines are allowable). Because certain states require that trust accounts be provided in a different format, *generally* filers should provide information returns reflecting payments to trust accounts with (1) the trust’s employer identification number (EIN) in the recipient’s TIN area, (2) the trust’s name on the recipient’s first name line, and (3) the name of the trustee on the recipient’s second name line.

.03 You should use the **account number** box for an account number designation. This number must not appear anywhere else on the form, and this box may not be used for any other item. Showing the account number is optional. However, it may be to your benefit to include the recipient’s account number or designation on paper documents if your system of records uses the account number or designation in conjunction with, or rather than, the name, social security number, or employer identification number for identification purposes. If you furnish the account number, the IRS will include it in future notices to you about backup withholding. If you use window envelopes and reduced rate mail to mail statements to recipients, be sure the account number does not appear in the window. Otherwise the Postal Service may not accept them for mailing.

.04 Machine printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (*i.e.*, 10 print positions per inch) or 12 pitch elite (*i.e.*, 12 print positions per inch). Proportional spaced fonts are unacceptable.

.05 DO NOT use a felt tip marker. The machine used to “read” paper forms generally cannot “read” this ink type.

.06 Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with IRS. The size specified *does not include pinfeed holes*. Pinfeed holes MUST NOT be present on forms filed with the IRS.

.07 Use decimal points to indicate dollars and cents. **DO NOT** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. Example: 2000.00 is acceptable.

.08 DO NOT FOLD Forms 1096, 1098, 1099, or 5498 being mailed to IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the scanner transport used in IRS processing.

.09 **DO NOT STAPLE** Forms 1096 to the returns being transmitted. Staple holes in the vicinity of the return code number reduce the IRS’s ability to machine scan the type of documents.

.10 **DO NOT** type other information on Copy A. **DO NOT** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

.11 MAIL completed paper forms to the IRS service center specified on the back of Form 1096 and in the 1997 “Instructions for Forms 1099, 1098, 5498, and W-2G.” Specific information needed to complete the forms in this revenue procedure is given in those instructions. A chart is included in those instructions giving a quick guide to which form must be filed to report a particular payment.

SEC. 6. MAGNETIC MEDIA AND ELECTRONIC FILING

.01 All forms listed in Section 1.01 (except Form 1096) may be filed magnetically or electronically. The IRS encourages all filers including nominees (hereafter collectively referred to as filers) to file information returns on magnetic media or electronically instead of on paper forms.

.02 Any person who is required to file 250 or more information returns (of any one type of form) for one calendar year **MUST** file on magnetic media unless a hardship waiver is requested and received. To request a one year waiver of the magnetic media filing requirements, for the current tax year only, submit Form 8508, Request for Waiver From Filing Information Returns on Magnetic Media. See Publication 1220 Part A, Section 5, for more information. Specifications for filing information returns on magnetic media (or electronically) are contained in Publication 1220, "Specifications for Filing Forms 1098, 1099 Series, 5498, and W-2G Magnetically or Electronically." Copies of this publication may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. Payers who do not comply with the magnetic media filing requirements and who are not granted a waiver may be subject to penalties. **Note:** Filing electronically will satisfy the magnetic media filing requirements. Refer to Publication 1220, Part C, Bisynchronous (Mainframe) Electronic Filing Specifications and Part D, Asynchronous (IRB-BBS) Electronic Filing Specifications.

SEC. 7. SUBSTITUTE STATEMENTS TO FORM RECIPIENTS AND FORM RECIPIENT COPIES

If you are not using the official IRS form to furnish statements to recipients, your substitute statements must comply with the rules in this section. In general, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 on the manner in which certain statements must be provided to recipients (statement mailing requirements for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC or 1099-S for royalties). **Note:** A trustee of a grantor-type trust may choose to file Forms 1099 and furnish a statement to the grantor under Regulations section 1.671-4(b)(2)(iii) and (b)(3)(ii). The statement required by those regulations is not subject to the requirements in this Section 7.

.01 **SUBSTITUTE STATEMENTS TO RECIPIENTS** - Forms 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-OID, and 1099-PATR **ONLY**. The requirement to furnish Form recipients with an official Form **1099-INT, DIV, OID, or PATR** may be met by furnishing Copy B of

the official form or by furnishing a substitute Form 1099 (form recipient statement) if it contains the same language as that of the official IRS form (such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Information not required by the official form should not be included on the substitute form except state tax withholding information. You may enter a total of the individual accounts listed on the form only if they have been paid by the same payer. For example, if you are listing interest paid on several accounts by one financial institution on **Form 1099-INT**, you may also enter the total interest amount. You may also enter a date next to the corrected box if that box is checked.

The form recipient statement, *i.e.*, Copy B of a substitute form for **Forms 1099-INT, 1099-DIV, 1099-OID, or 1099-PATR**, must comply with the following requirements.

- (1) Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form. However on **Form 1099-INT**, if box 3 is not on your substitute form, you may drop "not included in box 3" from the box 1 caption.
- (2) The form recipient statement must contain all applicable form recipient instructions provided on the front and back of the official IRS form. Those instructions may be provided on a separate sheet of paper.
- (3) The form recipient statement must contain the following statement in bold and conspicuous type, "**This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.**"
- (4) The box caption "**Federal income tax withheld**" must be in bold face type on the form recipient statement.
- (5) The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See Part D, Section 2.

- (6) The form recipient statement must contain the tax year (e.g., 1997), form number (e.g., Form 1099-INT), and form name (e.g., Interest Income) of the official IRS Form 1099 for which it substitutes prominently displayed together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient) (see Part D, Section 1.02 for applicable labels of forms). **NOTE:** DO NOT include the words "Substitute for" or "In lieu of" on the form recipient statement.
- (7) Layout and format of the form is at the discretion of the filer. However, IRS encourages the use of statements with boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.
- (8) Because of new tax law enacted in 1996, 1099-DIV; 1099-INT; 1099-OID; and 1099-PATR recipient statements must include the telephone number of a person to contact: **The telephone number must be conspicuous but may appear anywhere on the recipient statement.**
- (9) No additional enclosures, such as advertising, promotional material, or a quarterly or annual report, are permitted with Forms 1099-DIV, 1099-INT, 1099-OID, 1099-PATR, and forms reporting royalties only (Forms 1099-MISC or 1099-S). **NOTE:** The IRS intends to amend the regulations to allow the use of certain logos and identifying slogans on substitute statements to recipients that are subject to the statement mailing requirements. Until the new regulations are issued, the IRS will not assess penalties for the use of a logo (including the name of the payer in any typeface, font, or stylized fashion and/or a symbolic icon) or slogan on a statement to a recipient if the logo or slogan is used by the payer in the ordinary course of its trade or business. In addition, use of the logo or slogan must not make it less likely that a reasonable payee will recognize

the importance of the statement for tax reporting purposes.

- (10) With respect to dividend income, a mutual fund family may separately state on one document (e.g., one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form **1099-DIV**. However, each fund and its earnings must be separately stated. The form must contain an instruction to the recipient that each fund's dividends and name, not the name of the mutual fund family, must be reported on the recipient's tax return. **The form cannot contain an aggregate total of all funds.** Moreover, a mutual fund family may furnish a single statement (as a single filer) for Forms 1099-INT, DIV, and OID information. Each fund and its earnings must be separately stated. The form must contain an instruction to the recipient that each fund's earnings and name, not the name of the mutual fund family, must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.

.02 COMPOSITE SUBSTITUTE STATEMENTS - FORMS 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-OID, AND 1099-PATR ONLY. - A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, and/or patronage dividends (**Forms 1099-INT, DIV, OID or PATR**) when one payer is reporting more than one of these payments during a calendar year to the same form recipient. Generally, do not include any other Form 1099 information (e.g., 1098 or 1099-A) on a composite statement with the information required on the forms listed in the preceding sentence. **Exception:** A filer may include Form 1099-B information on a composite form with the forms listed above. Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the following requirements in addition to the requirements listed in Section 7.01 above.

- (1) All information pertaining to a particular type of payment must be located and blocked together

on the form and must be separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the **Form 1099-INT** information must be presented separately from the **Form 1099-DIV** information.

- (2) The tax year, form number, and form name of the official IRS forms for which the composite form recipient statement substitutes must be prominently displayed together in one area at the beginning of each appropriate block of information.
- (3) Any information required by the official IRS forms that would otherwise be repeated in each information block is only required to be listed once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts, e.g., Federal income tax withheld, or to any other information that applies to money amounts.
- (4) A composite statement shall be considered an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are no less clear than if each required statement were furnished separately on an official form.

.03 SUBSTITUTE STATEMENTS TO RECIPIENTS - FORMS 1098, 1099-A, 1099-B, 1099-C, 1099-G, 1099-LTC, 1099-MISC, 1099-MSA, 1099-R, 1099-S, 5498, 5498-MSA, W-2G, AND CERTAIN FORMS 1099-INT AND 1099-DIV. Statements to form recipients of payments reportable on **Forms 1098, 1099-A, 1099-B, 1099-C, 1099-G, 1099-LTC, 1099-MISC, 1099-MSA, 1099-R, 1099-S, 5498, 5498-MSA 1099-DIV only for section 404(k) dividends reportable under section 6047, and 1099-INT only for interest of \$600 or more made in the course of a trade or business reportable under section 6041** can be, but are not required to be, copies of the official forms. If you do not use the official form as the form recipient statement, the substitute recipient statement must meet the following requirements:

- (1) The tax year, form number, and form name must be the same as

the official form, and must be prominently displayed together in one area of the statement. For example, they may be shown in the upper right part of the statement.

- (2) The filer's and the form recipient's identifying information required on the official IRS form must be included.
- (3) Because of new tax law enacted in 1996, the following statements must include the telephone number of a person to contact: W-2G; 1098; 1099-A; 1099-B; 1099-DIV; 1099-G (excluding state and local income tax returns); 1098-INT; 1099-MISC (excluding fishing boat proceeds); 1099-OID; 1099-PATR; and 1099-S. **The telephone number must be conspicuous but may appear anywhere on the recipient statement.** Although not required, payers reporting on other Forms 1099 and 5498 are encouraged to furnish telephone numbers.
- (4) All applicable money amounts and information, including box numbers, required to be reported to the form recipient must be titled on the form recipient statement in substantially the same manner as those on the official IRS form. The box caption "**Federal income tax withheld**" must be in bold face type on the form recipient statement. **Exception:** If you are reporting a payment as "Other income" in box 3 of **Form 1099-MISC**, you may substitute appropriate explanatory language for the box title. For example, for payments of accrued wages and leave to a beneficiary of a deceased employee, you might change the title of box 3 to "Beneficiary payments" or something similar. **(You cannot make this change on Copy A.)**
- (5) Appropriate instructions to the form recipient, similar to those on the official IRS form, must be provided to aid in the proper reporting of the items on the form recipient's income tax return. For payments reported on **Form 1099-B**, the requirement to include instructions that are substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions with respect to all forms 1099-B state-

- ments required to be furnished in a calendar year. **NOTE:** If Federal income tax withheld is shown on **Form 1099-R or W-2G**, Copy B (to be attached to the tax return) and Copy C (for recipient's/winner's records) *must* be furnished to the recipient. If Federal income tax withheld is not shown on **Form 1099-R or W-2G**, only Copy C is required to be furnished. However, instructions similar to those contained on the back of the official Copy B and Copy C of **Form 1099-R** must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.
- (6) The quality of carbon used to produce statements to recipients must meet the following standards:
- (a) all copies must be *CLEARLY LEGIBLE*;
 - (b) all copies must have the capability to be photocopied;
 - (c) fading must not be of such a degree as to preclude legibility and the ability to photocopy. In general, black chemical transfer inks are preferred; other colors are permitted only if the above standards are met. Hot wax and cold carbon spots are *NOT* permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.
- (7) A mutual fund family may separately state on one document (e.g., one piece of paper) the **Form 1099-B** information for a recipient from each fund as required by **Form 1099-B**. However, the gross proceeds, *etc.*, from each transaction within a fund must be separately stated. The form must contain an instruction to the recipient that each fund's amount and name, not the name of the mutual fund family, must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.
- (8) For **Form 1099-S**, you may use a Uniform Settlement Statement under the Real Estate Settlement Procedures Act of 1974 (RESPA) as the written statement to the transferor if it is conformed by including on the statement the legend described in (8)(g) below

- and by designating which information on the Uniform Settlement Statement is being reported to IRS on **Form 1099-S**.
- (9) Form recipient statements must contain the following legends:
- (a) **Form 1098**—(i) “The information in boxes 1, 2 and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.” (ii) “The amount shown may not be fully deductible by you on your Federal income tax return. Limitations based on the cost and value of the secured property may apply. In addition, you may only deduct an amount of mortgage interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”
 - (b) **Forms 1099-A and 1099-C**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.”
 - (c) **Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, and W-2G, Copy B**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.” Copy B of **Form W-2G** must state “This information is being furnished to the Internal Revenue Service. Report this income on your Federal tax return. If this form

shows Federal income tax withheld in box 2, attach this copy to your return.”

- (d) **Form 1099-R, Copy B**—“Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.” **Form 1099-R, Copy C**—“This information is being furnished to the Internal Revenue Service.”
- (e) **Form 1099-LTC, Copy B**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” **Copy C**—“Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”
- (f) **Form 1099-MSA**—“This information is being furnished to the Internal Revenue Service.”
- (g) **Form 1099-S**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”
- (h) **Form 5498**—“The information in boxes 1 through 7 is being furnished to the Internal Revenue Service.” **NOTE:** If you do not furnish another statement to the participant because no contributions were made for the year, the statement of the fair market value of the account must contain a legend designating which information is being furnished to the Internal Revenue Service.”
- (i) **Form 5498-MSA**—“The information in boxes 1 through 5 is being furnished to the Internal Revenue Service.”

.04 COMPOSITE SUBSTITUTE STATEMENT - FORMS SPECIFIED IN 7.03 ONLY. - A composite form recipient statement for forms specified in 7.03

is permitted when one filer is reporting more than one of the related payments during a calendar year to the same form recipient. A composite statement is not allowable for a combination of forms listed in 7.01 and forms listed in 7.03 except that a filer may report **Form 1099-B** information on a composite form with the forms listed in 7.01 as described in 7.02. Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the requirements listed in 7.02 above in addition to the requirements specified in 7.03. A composite statement of **Forms 1098 and 1099-INT** (for interest reportable under section 6049) IS NOT ALLOWABLE.

PART B - SPECIFICATIONS FOR SUBSTITUTE FORMS TO BE FILED WITH IRS (EXCEPT Form W-2G)

SEC. 1. GENERAL

.01 The following specifications prescribe the format requirements for **Forms 1096** and Copy A of **Forms 1098, 1099, and 5498**. (See Part C for **Form W-2G** specifications.)

.02 The form identifying number (e.g., 9191 for **Form 1099-DIV**) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The checkboxes located to the right of the form identifying number must be 10-point boxes, the void checkbox is in print position 25 and the corrected checkbox in position 33. These measurements are from the left edge of the paper, not including the perforated strip.

SEC. 2. SPECIFICATIONS FOR FORM 1096 AND COPY A OF FORMS 1098, 1099 AND 5498

.01 The substitute form must be an exact replica of the official IRS form with respect to layout and content. **NOTE:** To determine the correct form measurements, see Exhibits A through R at the end of this publication. Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply. Use of chemical transfer paper for Copy A is acceptable. The Government Printing Office (GPO) symbol must be deleted.

.02 Color and quality of paper for Copy A (cut sheets and continuous pinfeed forms) as specified by JCP Code

0-25, dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond produced in accordance with the following specifications:

NOTE: Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.

- | | |
|------------------------------------|---------|
| Acidity: Ph value, average, | |
| (1) not less than | 4.5 |
| (2) Basis Weight 17 x 22 500 | |
| cut sheets | 18-20 |
| Metric equivalent—g/m ² | 75 |
| A Tolerance of ±5 pct. | |
| shall be allowed. | |
| (3) Stiffness: Average, each | |
| direction, not less than— | |
| milligrams | 50 |
| (4) Tearing strength: Average, | |
| each direction, not less | |
| than—grams | 40 |
| (5) Opacity: Average, not less | |
| than—percent | 82 |
| (6) Thickness: Average— | |
| inch—0.0038 | |
| Metric equivalent— | |
| mm—0.097 | |
| A tolerance of +0.0005 | |
| inch (0.0127 mm) shall | |
| be allowed. | |
| Paper shall not vary more | |
| than 0.0004 inch (0.0102 | |
| mm) from one edge to | |
| the other. | |
| (7) Porosity: Average, not less | |
| than—seconds | 10 |
| (8) Finish (smoothness): Aver- | |
| age, each side—seconds . . | 20-55 |
| For information only, the | |
| Sheffield equivalent—units | 170-100 |
| (9) Dirt: Average, each side, | |
| not to exceed—parts per | |
| million | 8 |

.03 All printing on Copy A of Forms 1098, 1099, and 5498 must be in red OCR dropout ink, Flint J-6983 (formerly Sinclair-Valentine) or an exact match, except for the 4-digit form identifying numbers, which must be printed in non-reflective carbon-based black ink. The shaded areas of any substitute form should generally correspond to that present on the official form. Printing on **Form 1096** above the statement: **“Please return this entire page to the Internal Revenue Service. Photocopies**

are NOT acceptable.” must be in red OCR dropout ink (except for the 4-digit form identifying number 6969). All printing including and below the Form 1096 statement may be in any shade or tone of black ink. Black ink should only appear on the lower portion of the reverse side of **Form 1096** where it would not bleed through and interfere with scanning. **NOTE:** The instructions on the back of Form 1096, which include filing addresses, must be printed. The instructions to filers are printed on the back of the copy designated for the Payer, Recipient for Form 1098, Lender for Form 1099-A, Creditor for Form 1099-C, Filer for Form 1099-S, or Trustee or Issuer for Forms 5498 and Form 5498-MSA, in any ink color or tone. Separation between fields must be 0.1 inch. Other than the Form 1099-R, the numbered captions are printed as a solid with no shaded background. Other printing requirements are discussed below.

OCR Specifications

The contractor must have or initiate a quality control program to assure OCR ink density. In addition, the contractor must have access to either a MacBeth PCM-II tester or a Kidder 082A tester to evaluate the ink at regular intervals throughout a shift.

Paper and Ink

Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink used must not have a reflectance greater than 15%. These readings are based on requirements of the “REI Input 80 Model C1 & D” Optical Scanner using Flint Ink (Formerly known as Sinclair - Valentine J-6983 red ink) or equal.

MacBeth PCM II Tester

The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from .01 minimum to .06 maximum.

Kidder 082A Tester

The tested Print Contrast Signal (PCS) values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%, sensitivity must be set at one (1).

If an alternative tester is used it must be approved by the Government so that tested (PCS) values can be established with this equipment. Approval may be obtained by writing to the following address:

Commissioner of Internal Revenue
Attn: HR:F:P:P Room 1237
Tax Forms Procurement Analyst
1111 Constitution Avenue, NW
Washington, DC 20224

.04 **Typography** - Type must be substantially identical in size and shape with corresponding type on the official form. All rules are either 1/2-point or 3/4-point. Rules must be identical to that on the official IRS form. **NOTE:** The form identifying number must be nonreflective carbon-based black ink in OCR A Font.

.05 **Dimension** - Three Forms 1098, 1099, or 5498 (Copy A) are contained on a single page, except Form 1099-R, which contains two documents per page, which is 8 inches wide (exclusive of any snap-stubs and/or pinfeed holes) by 11 inches deep. There is a .33 inch top margin from the top of the corrected box, and there is a .25 inch right margin. There is a 1/32" (0.0313") tolerance for the right margin. These measurements are constant for all **Forms 1098, 1099 and 5498**. The measurements will be shown only once in the exhibit section of this publication, on the **Form 1098**. Exceptions to these measurements will be shown on the remainder of exhibits. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of all printing. See Exhibits A through R in this publication for the correct form measurements.

.06 The depth of the individual trim size of each form on a page must be the same as that of the official form (3 2/3 inches, except 5 1/2 inches for Form 1099-R).

.07 The words "For Paperwork Reduction Act Notice and instructions for completing this form, see the *Instructions for Forms 1099, 1098, 5498, and W-2G*" **must** be printed on Copy A. The words "For more information and the Paperwork Reduction Act Notice, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G" **must** be printed on Form 1096.

.08 The OMB Number *must* be printed on Copies A and Form 1096 in the same location as that on the official form.

.09 *Privately printed continuous substitute forms (Copy A) must be perforated at each 11" (3 per page, or 2 per page for 1099-R) page depth. No perforations are allowed between the 3-2/3" forms (or 5-1/2" for Form 1099-R) on a single copy page of Copy A.*

.10 The words "**Do NOT Cut or Separate Forms on This Page**" must be printed in red dropout ink (as required by form specifications) between the three forms, or two forms for **Forms 1099-R**. **NOTE:** Perforations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for **Form 1099-R and Form 1099-MISC**, and Copy D for **Form 1099-R**) **included in the set**.

.11 Chemical transfer paper is permitted for Copy A only if the following standards are met:

(1) Only chemically backed paper is acceptable for Copy A.

(2) Carbon coated forms are not permitted. Front and back chemically treated paper cannot be processed properly by machine.

(3) Chemically transferred images must be black in color.

.12 Hot wax and cold carbon spots are NOT permitted for Copy A. Interleaved carbon should be black and must be of good quality to assure legibility of information on all copies to preclude smudging. All copies must be **CLEARLY LEGIBLE**. Fading must not be of such a degree as to preclude legibility.

.13 **Printer's symbol**—The GPO symbol must not be printed on substitute Copy A. Instead, the employer identification number (EIN) of the forms printer must be entered in the bottom margin on the face of each individual form of Copy A, or the bottom margin on the reverse side of each Form 1096. **THE FORM MUST NOT CONTAIN THE STATEMENT "IRS APPROVED."**

.14 A postal indicia may be used if it meets the following criteria: a) it is printed in the OCR ink color prescribed for the form; and b) no part of the indicia is within 1 print position of the scannable area.

.15 The Catalog Number (Cat. No.) shown on the 1997 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

PART C. SPECIFICATIONS FOR SUBSTITUTE FORMS W-2G TO BE FILED WITH IRS

SEC. 1. GENERAL

.01 The following specifications prescribe the format requirements for **Form W-2G—COPY A ONLY**.

.02 A filer may file a substitute **Form W-2G** with the IRS (hereinafter referred to as "substitute Copy A"). The substitute form (filed with the IRS) must be an exact replica of the official form with respect to layout and contents.

SEC. 2. SPECIFICATIONS FOR COPY A OF FORMS W-2G

.01 **Color and Quality of Paper**—Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 X 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp and be free from unbleached or ground wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.

.02 **Color and Quality of Ink**—All printing must be in a high quality non-gloss black ink. Bar codes should be free from picks and voids.

.03 **Typography**—The type must be substantially identical in size and shape with that on the official form. All rules on the document are either 1/2 point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document; horizontal rules, to the top edge.

.04 **Dimensions**—The official form is 8 inches wide x 3-2/3 inches deep, exclusive of a 2/3 inch snap stub on the left side of the form. The snap feature is not required on substitutes. The top and right margins must be 1/4 inch plus or minus .0313. If the top and right margins are properly aligned, the left margin for all forms will be correct. All margins must be free of any printing. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.

(1) The width of a substitute Copy A must be 8 inches. The left margin must be free of all printing other than that shown on the official form.

(2) The depth of a substitute Copy A must be 3-2/3 inches.

.05 Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on

the back of a mailer top envelope ply. Interleaved carbons, if used, should be black and of good quality to preclude smudging.

.06 Printer's Symbol—The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual form of Copy A of such substitute forms. The form must not contain the statement "IRS approved."

.07 The Catalog Number (Cat. No.) shown on the 1997 Form W-2G is used for IRS distribution purposes and need not be printed on any substitute forms.

PART D. ADDITIONAL INSTRUCTIONS FOR FORMS 1098, 1099, 5498, AND W-2G

SEC. 1. OTHER COPIES

.01 Copies B, C, and in some cases D, 1, and 2, are included in the official assembly for the convenience of the filer. There is no legal requirement that privately printed substitute forms include all these copies. Copies B, and in some cases Copies C, will satisfy the requirement of the law and regulations concerning the statement of information that is required to be furnished to the form recipient. **NOTE:** If Federal income tax withheld is shown on **Form W-2G or 1099-R**, Copy B (to be attached to the tax return) and Copy C **must** be furnished to the recipient. Copy D (**Forms 1099-R and W-2G**) may be desired as a filer record copy. Only Copy A should be filed with the IRS.

.02 Arrangement of Assembly - The parts of the assembly must be arranged, from top to bottom, as follows: (a) All forms—Copy A "For Internal Revenue Service Center." (b) Form 1098 - Copy B "For Payer"; Copy C "For Recipient." (c) Form 1099-A - Copy B "For Borrower"; Copy C "For Lender." (d) Form 1099-C Copy B "For Debtor"; Copy C "For Creditor"; (e) Form 1099-LTC Copy B "For Policyholder"; Copy C "For Insured" and Copy D "For Payer." (f) Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MSA, 1099-OID, and 1099-PATR - Copy B "For Recipient"; Copy C "For Payer." (g) Form 1099-MISC — Copy 1 "For State Tax Department"; Copy B "For Recipient"; Copy 2 "To be filed with recipient's state income tax return, when required."; Copy C "For Payer." (h)

Form 1099-R - Copy 1 "For State, City, or Local Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return."; Copy C "For Recipient's Records"; Copy 2 "File this copy with your state, city, or local income tax return, when required."; Copy D "For Payer." (i) Form 1099-S - Copy B "For Transferor"; Copy C "For Filer." (j) Form 5498 - Copy B "For Participant"; Copy C "For Trustee or Issuer." (k) Form 5498-MSA — Copy B "For Participant"; Copy C "For Trustee." (l) Form W-2G — Copy 1 "For State Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return." Copy C "For Winner's Records"; Copy 2 "Attach this copy to your state income tax return, if required."; Copy D "For Payer."

.03 Perforations are required between forms on all copies except Copy A to enable the separation of individual forms. Copy A of Form W-2G may be perforated.

SEC. 2. OMB REQUIREMENTS

.01 Office of Management and Budget (OMB) Requirements for Substitute Forms—Public Law 96-511 requires that: (1) OMB approve Internal Revenue Service tax forms, (2) each form show (in the upper right corner) the OMB approval number, and (3) the form (or its instructions) state why IRS is collecting the information, how it will be used and whether it must be given to IRS. The official IRS forms or instructions contain this information and any substitute must contain it also.

.02 The OMB requirements for substitute IRS forms are:

(1) All substitute forms, **including substitute statements to recipients**, must show the OMB number as it appears on the official IRS form;

(2) For Copy A, the OMB number must appear exactly as shown on the official IRS form;

(3) For any copy other than Copy A, the OMB number must use one of the following formats:

(a) OMB No. XXXX-XXXX (preferred) or;

(b) OMB # XXXX-XXXX.

(4) All substitute forms (Copy A only) must state "For Paperwork Reduc-

tion Act Notice, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G."

.03 The official OMB numbers may be obtained from the official IRS printed forms, and are also shown on the forms in the exhibits.

SEC 3. REPRODUCIBLE COPIES

.01 As of April 30, 1996, IRS discontinued taking orders for reproducible and information copies of federal tax materials. However, there are several new options available to obtain federal tax material. The new options are:

- (1) **Internal Revenue Information Services (IRIS)**—IRIS is housed within FedWorld, known also as the Electronic Marketplace of U.S. Government Information. IRIS at FedWorld can be reached by:
 - (a) Modem (dial up) at 703-321-8020,
 - (b) by Internet - Telnet to iris.irs.ustreas.gov
 - (c) by File Transfer Protocol (FTP) connect to ftp.irs.ustreas.gov
 - (d) or by World Wide Web - <http://www.irs.ustreas.gov>
- (2) **IRS Federal Tax Forms CD-ROM**—The IRS also offers an alternative to downloading electronic files from IRIS and provides prior-year access to tax forms and instructions through its Federal Tax Forms CD-ROM. First offered during 1994, the CD will again be available for the upcoming filing season. For system requirements and to order the 1997 Federal Tax Forms CD-ROM contact the Government Printing Office's (GPO's) Superintendent of Documents either:
 - (a) by telephone 202-521-1800; or
 - (b) electronically through GPO's Federal Bulletin Board on 202-512-1387.
- (3) **Government Printing Office Superintendent of Documents Bookstores**—The Government Printing Office Superintendent of Documents Bookstores also sell individual copies of tax forms, instructions and publications. Call 202-521-1800 to find the bookstore nearest to you.

.02 Forms 1096, 1098, 1099 Series, and 5498 are provided electronically on the IRS home page, IRIS bulletin board system, and on the Federal Tax Forms CD-ROM, but **CANNOT** be used for filing with IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in Part B, Section 2 of this publication.

SEC. 4. EFFECT ON OTHER REVENUE PROCEDURES

Revenue Procedure 96-42, 1996-32 I.R.B. 14, covering paper returns and statements for payments made during the 1996 calendar year is hereby superseded.

Exhibit A

<div style="display: flex; justify-content: space-between; align-items: center;"> 8181 <div> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div> </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 4.65" </div>	
RECIPIENT'S/LENDER'S name, address, and telephone number <div style="position: absolute; top: 10px; left: 10px; font-size: 24px; font-weight: bold;">3.33"</div>		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin: 5px;"> <div style="display: flex; justify-content: space-between; align-items: center;"> OMB No. 1545-0901 </div> <div style="font-size: 36px; font-weight: bold; text-align: center;">1997</div> <div style="font-size: 12px;">Form 1098</div> </div> <div style="margin: 0 10px;"> <div style="width: 100%; height: 100%; background: repeating-linear-gradient(45deg, transparent, transparent 2px, black 2px, black 4px);"></div> </div> </div>	
RECIPIENT'S Federal identification no. <div style="text-align: center;">1.70"</div>	PAYER'S social security number <div style="text-align: center;">3.40"</div>	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name <div style="text-align: center;">2.80"</div>		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.) <div style="text-align: center;">2.83"</div>		3 Refund of overpaid interest \$	
City, state, and ZIP code <div style="text-align: center;">.85"</div>		4	
Account number (optional)			
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do NOT Cut or Separate Forms on This Page	

<div style="display: flex; justify-content: space-between; align-items: center;"> 8181 <div> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div> </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 11.00" </div>	
RECIPIENT'S/LENDER'S name, address, and telephone number <div style="position: absolute; top: 10px; left: 10px; font-size: 24px; font-weight: bold;">3.33"</div>		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin: 5px;"> <div style="display: flex; justify-content: space-between; align-items: center;"> OMB No. 1545-0901 </div> <div style="font-size: 36px; font-weight: bold; text-align: center;">1997</div> <div style="font-size: 12px;">Form 1098</div> </div> <div style="margin: 0 10px;"> <div style="width: 100%; height: 100%; background: repeating-linear-gradient(45deg, transparent, transparent 2px, black 2px, black 4px);"></div> </div> </div>	
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		3 Refund of overpaid interest \$	
City, state, and ZIP code		4	
Account number (optional)			
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do NOT Cut or Separate Forms on This Page	

<div style="display: flex; justify-content: space-between; align-items: center;"> 8181 <div> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED </div> </div>		<div style="display: flex; justify-content: space-between; align-items: center;"> 11.00" </div>	
RECIPIENT'S/LENDER'S name, address, and telephone number <div style="position: absolute; top: 10px; left: 10px; font-size: 24px; font-weight: bold;">3.33"</div>		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin: 5px;"> <div style="display: flex; justify-content: space-between; align-items: center;"> OMB No. 1545-0901 </div> <div style="font-size: 36px; font-weight: bold; text-align: center;">1997</div> <div style="font-size: 12px;">Form 1098</div> </div> <div style="margin: 0 10px;"> <div style="width: 100%; height: 100%; background: repeating-linear-gradient(45deg, transparent, transparent 2px, black 2px, black 4px);"></div> </div> </div>	
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		3 Refund of overpaid interest \$	
City, state, and ZIP code		4	
Account number (optional)			
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do NOT Cut or Separate Forms on This Page	

Exhibit B

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877		1997 Form 1099-A Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city, state, ZIP code, and telephone no.				
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment (MMDDYY)	2 Balance of principal outstanding	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
BORROWER'S name		3	4 Fair market value of property	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt?		
City, state, and ZIP code		6 Description of property		
Account number (optional)				

Form **1099-A** Cat. No. 14412G Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877		1997 Form 1099-A Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city, state, ZIP code, and telephone no.				
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment (MMDDYY)	2 Balance of principal outstanding	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
BORROWER'S name		3	4 Fair market value of property	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt?		
City, state, and ZIP code		6 Description of property		
Account number (optional)				

Form **1099-A** Cat. No. 14412G Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877		1997 Form 1099-A Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city, state, ZIP code, and telephone no.				
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment (MMDDYY)	2 Balance of principal outstanding	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
BORROWER'S name		3	4 Fair market value of property	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt?		
City, state, and ZIP code		6 Description of property		
Account number (optional)				

Form **1099-A** Cat. No. 14412G Department of the Treasury - Internal Revenue Service

Exhibit C

7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale (MMDDYY)	OMB No. 1545-0715	1997 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP No.			
PAYER'S Federal identification number		2 Stocks, bonds, etc.	Reported to IRS	<input type="checkbox"/> Gross proceeds	1.9"
RECIPIENT'S identification number		3 Bartering	4 Federal income tax withheld	<input type="checkbox"/> Gross proceeds less commissions and option premiums	3.9"
RECIPIENT'S name		5 Description			Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		Regulated Futures Contracts			
City, state, and ZIP code		6 Profit or (loss) realized in 1997	7 Unrealized profit or (loss) on open contracts—12/31/96		
Account number (optional)		8 Unrealized profit or (loss) on open contracts—12/31/97	9 Aggregate profit or (loss)		
2nd TIN Not.					

Form 1099-B .60" Cat. No. 14411V Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale (MMDDYY)	OMB No. 1545-0715	1997 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP No.			
PAYER'S Federal identification number		2 Stocks, bonds, etc.	Reported to IRS	<input type="checkbox"/> Gross proceeds	
RECIPIENT'S identification number		3 Bartering	4 Federal income tax withheld	<input type="checkbox"/> Gross proceeds less commissions and option premiums	
RECIPIENT'S name		5 Description			Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		Regulated Futures Contracts			
City, state, and ZIP code		6 Profit or (loss) realized in 1997	7 Unrealized profit or (loss) on open contracts—12/31/96		
Account number (optional)		8 Unrealized profit or (loss) on open contracts—12/31/97	9 Aggregate profit or (loss)		
2nd TIN Not.					

Form 1099-B Cat. No. 14411V Department of the Treasury - Internal Revenue Service

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7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale (MMDDYY)	OMB No. 1545-0715	1997 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP No.			
PAYER'S Federal identification number		2 Stocks, bonds, etc.	Reported to IRS	<input type="checkbox"/> Gross proceeds	
RECIPIENT'S identification number		3 Bartering	4 Federal income tax withheld	<input type="checkbox"/> Gross proceeds less commissions and option premiums	
RECIPIENT'S name		5 Description			Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		Regulated Futures Contracts			
City, state, and ZIP code		6 Profit or (loss) realized in 1997	7 Unrealized profit or (loss) on open contracts—12/31/96		
Account number (optional)		8 Unrealized profit or (loss) on open contracts—12/31/97	9 Aggregate profit or (loss)		
2nd TIN Not.					

Form 1099-B Cat. No. 14411V Department of the Treasury - Internal Revenue Service

Exhibit D

8585 ☐ VOID ☐ CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		OMB No. 1545-1424		1997 Form 1099-C	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled ← 1.40" →	2 Amount of debt canceled ← 1.40" →		
DEBTOR'S name ← 3.40" →		3 Interest if included in box 2 \$	4	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code		6 Check for bankruptcy <input type="checkbox"/>			
Account number (optional)		7 Fair market value of property \$			

Form 1099-C Cat. No. 26280W Department of the Treasury - Internal Revenue Service

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8585 ☐ VOID ☐ CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		OMB No. 1545-1424		1997 Form 1099-C	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled \$		
DEBTOR'S name		3 Interest if included in box 2 \$	4	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code		6 Check for bankruptcy <input type="checkbox"/>			
Account number (optional)		7 Fair market value of property \$			

Form 1099-C Cat. No. 26280W Department of the Treasury - Internal Revenue Service

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8585 ☐ VOID ☐ CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		OMB No. 1545-1424		1997 Form 1099-C	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled \$		
DEBTOR'S name		3 Interest if included in box 2 \$	4	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code		6 Check for bankruptcy <input type="checkbox"/>			
Account number (optional)		7 Fair market value of property \$			

Form 1099-C Cat. No. 26280W Department of the Treasury - Internal Revenue Service

Exhibit E

9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) \$	OMB No. 1545-0110 1997	Dividends and Distributions
		1b Ordinary dividends \$ ← 1.4" →	Form 1099-DIV	
PAYER'S Federal identification number	RECIPIENT'S identification number	1c Capital gain distributions \$	2 Federal income tax withheld \$	
RECIPIENT'S name		1d Nontaxable distributions \$	3 Foreign tax paid \$	
Street address (including apt. no.)		1e Investment expenses \$	4 Foreign country or U.S. possession	Copy A For Internal Revenue Service Center File with Form 1099. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code		Liquidation Distributions		
Account number (optional) ← 2.8" →	2nd TIN Not. <input type="checkbox"/>	5 Cash \$	6 Noncash (Fair market value) \$ ← 4.1" →	

Form 1099-DIV Cat. No. 14415N Department of the Treasury - Internal Revenue Service

.60"

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9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) \$	OMB No. 1545-0110 1997	Dividends and Distributions
		1b Ordinary dividends \$	Form 1099-DIV	
PAYER'S Federal identification number	RECIPIENT'S identification number	1c Capital gain distributions \$	2 Federal income tax withheld \$	
RECIPIENT'S name		1d Nontaxable distributions \$	3 Foreign tax paid \$	
Street address (including apt. no.)		1e Investment expenses \$	4 Foreign country or U.S. possession	Copy A For Internal Revenue Service Center File with Form 1099. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code		Liquidation Distributions		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	5 Cash \$	6 Noncash (Fair market value) \$	

Form 1099-DIV Cat. No. 14415N Department of the Treasury - Internal Revenue Service

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9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) \$	OMB No. 1545-0110 1997	Dividends and Distributions
		1b Ordinary dividends \$	Form 1099-DIV	
PAYER'S Federal identification number	RECIPIENT'S identification number	1c Capital gain distributions \$	2 Federal income tax withheld \$	
RECIPIENT'S name		1d Nontaxable distributions \$	3 Foreign tax paid \$	
Street address (including apt. no.)		1e Investment expenses \$	4 Foreign country or U.S. possession	Copy A For Internal Revenue Service Center File with Form 1099. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code		Liquidation Distributions		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	5 Cash \$	6 Noncash (Fair market value) \$	

Form 1099-DIV Cat. No. 14415N Department of the Treasury - Internal Revenue Service

Exhibit F

8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation <div style="text-align: center;"> $\\$ \xleftarrow{1.4"} \xrightarrow{\quad} \\$ </div>		OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold;">1997</div>	Certain Government Payments
PAYER'S name, street address, city, state, ZIP code, and telephone no.		2 State or local income tax refunds, credits, or offsets <div style="text-align: center;">\$</div>		Form 1099-G	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld <div style="text-align: center;">\$</div>	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		5	6 Taxable grants <div style="text-align: center;">\$</div>		
Street address (including apt. no.)		7 Agriculture payments <div style="text-align: center;">\$</div>	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>		
City, state, and ZIP code					
Account number (optional)					

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation <div style="text-align: center;">\$</div>		OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold;">1997</div>	Certain Government Payments
PAYER'S name, street address, city, state, ZIP code, and telephone no.		2 State or local income tax refunds, credits, or offsets <div style="text-align: center;">\$</div>		Form 1099-G	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld <div style="text-align: center;">\$</div>	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		5	6 Taxable grants <div style="text-align: center;">\$</div>		
Street address (including apt. no.)		7 Agriculture payments <div style="text-align: center;">\$</div>	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>		
City, state, and ZIP code					
Account number (optional)					

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation <div style="text-align: center;">\$</div>		OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold;">1997</div>	Certain Government Payments
PAYER'S name, street address, city, state, ZIP code, and telephone no.		2 State or local income tax refunds, credits, or offsets <div style="text-align: center;">\$</div>		Form 1099-G	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld <div style="text-align: center;">\$</div>	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		5	6 Taxable grants <div style="text-align: center;">\$</div>		
Street address (including apt. no.)		7 Agriculture payments <div style="text-align: center;">\$</div>	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>		
City, state, and ZIP code					
Account number (optional)					

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

Exhibit G

9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112
			1997
		Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3	
		\$	
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. obligations
		\$	\$
Street address (including apt. no.)		4 Federal income tax withheld	
		\$	
City, state, and ZIP code		5 Foreign tax paid	6 Foreign country or U.S. possession
Account number (optional)		2nd TIN Not	
		<input type="checkbox"/>	

Form **1099-INT** Cat. No. 14410K Department of the Treasury - Internal Revenue Service

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

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9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112
			1997
		Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3	
		\$	
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. obligations
		\$	\$
Street address (including apt. no.)		4 Federal income tax withheld	
		\$	
City, state, and ZIP code		5 Foreign tax paid	6 Foreign country or U.S. possession
Account number (optional)		2nd TIN Not	
		<input type="checkbox"/>	

Form **1099-INT** Cat. No. 14410K Department of the Treasury - Internal Revenue Service

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

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9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112
			1997
		Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3	
		\$	
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. obligations
		\$	\$
Street address (including apt. no.)		4 Federal income tax withheld	
		\$	
City, state, and ZIP code		5 Foreign tax paid	6 Foreign country or U.S. possession
Account number (optional)		2nd TIN Not	
		<input type="checkbox"/>	

Form **1099-INT** Cat. No. 14410K Department of the Treasury - Internal Revenue Service

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

Exhibit H

0593 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		1997	Long-Term Care and Accelerated Death Benefits
PAYER'S name, street address, city, state, and ZIP code		1 Gross long-term care benefits paid			
		\$			
		2 Accelerated death benefits paid			
		\$		Form 1099-LTC	
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no.	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
POLICYHOLDER'S name		INSURED'S name		← 1.40" →	
Street address (including apt. no.)		Street address (including apt. no.)		← 2.80" →	
City, state, and ZIP code		City, state, and ZIP code			
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		Date certified ← 1.0" →	

Form **1099-LTC** Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

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0593 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		1997	Long-Term Care and Accelerated Death Benefits
PAYER'S name, street address, city, state, and ZIP code		1 Gross long-term care benefits paid			
		\$			
		2 Accelerated death benefits paid			
		\$		Form 1099-LTC	
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no.	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
POLICYHOLDER'S name		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
City, state, and ZIP code		City, state, and ZIP code			
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		Date certified	

Form **1099-LTC** Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

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0593 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		1997	Long-Term Care and Accelerated Death Benefits
PAYER'S name, street address, city, state, and ZIP code		1 Gross long-term care benefits paid			
		\$			
		2 Accelerated death benefits paid			
		\$		Form 1099-LTC	
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no.	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
POLICYHOLDER'S name		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
City, state, and ZIP code		City, state, and ZIP code			
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		Date certified	

Form **1099-LTC** Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

Exhibit I

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$ 1.4"	OMB No. 1545-0115 1997 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		6 Medical and health care payments \$	7 Nonemployee compensation \$	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> 1.15"	
City, state, and ZIP code		10 Crop insurance proceeds \$	11 State income tax withheld \$	
Account number (optional) 2.8"	2nd TIN Not <input type="checkbox"/> .60"	12 State/Payer's state number	13 4.1"	

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service

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9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$	OMB No. 1545-0115 1997 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		6 Medical and health care payments \$	7 Nonemployee compensation \$	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City, state, and ZIP code		10 Crop insurance proceeds \$	11 State income tax withheld \$	
Account number (optional)	2nd TIN Not <input type="checkbox"/>	12 State/Payer's state number	13	

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service

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9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$	OMB No. 1545-0115 1997 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		6 Medical and health care payments \$	7 Nonemployee compensation \$	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City, state, and ZIP code		10 Crop insurance proceeds \$	11 State income tax withheld \$	
Account number (optional)	2nd TIN Not <input type="checkbox"/>	12 State/Payer's state number	13	

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service

Exhibit J

0594 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517 1997 Form 1099-MSA		Distributions From Medical Savings Accounts Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$ 1.40"	2 Earnings on excess contributions \$ 1.40"	
RECIPIENT'S name		3 Distribution code		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form 1099-MSA Cat. No. 23114L Department of the Treasury - Internal Revenue Service

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0594 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517 1997 Form 1099-MSA		Distributions From Medical Savings Accounts Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess contributions \$	
RECIPIENT'S name		3 Distribution code		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form 1099-MSA Cat. No. 23114L Department of the Treasury - Internal Revenue Service

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0594 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517 1997 Form 1099-MSA		Distributions From Medical Savings Accounts Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess contributions \$	
RECIPIENT'S name		3 Distribution code		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form 1099-MSA Cat. No. 23114L Department of the Treasury - Internal Revenue Service

Exhibit K

9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Original issue discount for 1997		OMB No. 1545-0117	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.		\$ 1.4"		1997	
		2 Other periodic interest			
PAYER'S Federal identification number		3 Early withdrawal penalty		4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S identification number		\$		\$	
RECIPIENT'S name		5 Description			
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)		2nd TIN Not <input type="checkbox"/>		4.1"	

Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

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9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Original issue discount for 1997		OMB No. 1545-0117	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.		\$		1997	
		2 Other periodic interest			
PAYER'S Federal identification number		3 Early withdrawal penalty		4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S identification number		\$		\$	
RECIPIENT'S name		5 Description			
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)		2nd TIN Not <input type="checkbox"/>			

Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

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9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Original issue discount for 1997		OMB No. 1545-0117	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.		\$		1997	
		2 Other periodic interest			
PAYER'S Federal identification number		3 Early withdrawal penalty		4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S identification number		\$		\$	
RECIPIENT'S name		5 Description			
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)		2nd TIN Not <input type="checkbox"/>			

Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

Exhibit L

9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 <div style="font-size: 2em; font-weight: bold; text-align: center;">1997</div> Form 1099-PATR		
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$			
		\$			
		\$			
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld			
		\$			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			
		\$			
Street address (including apt. no.)		6	7 Investment credit	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$	\$		
City, state, and ZIP code		8 Work opportunity credit	9 Patron's AMT adjustment		
		\$	\$		
Account number (optional)		2nd TIN Not			
		<input type="checkbox"/>			

Form **1099-PATR**
Cat. No. 14435F
Department of the Treasury - Internal Revenue Service

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9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 <div style="font-size: 2em; font-weight: bold; text-align: center;">1997</div> Form 1099-PATR		
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$			
		\$			
		\$			
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld			
		\$			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			
		\$			
Street address (including apt. no.)		6	7 Investment credit	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$	\$		
City, state, and ZIP code		8 Work opportunity credit	9 Patron's AMT adjustment		
		\$	\$		
Account number (optional)		2nd TIN Not			
		<input type="checkbox"/>			

Form **1099-PATR**
Cat. No. 14435F
Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 <div style="font-size: 2em; font-weight: bold; text-align: center;">1997</div> Form 1099-PATR		
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$			
		\$			
		\$			
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld			
		\$			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			
		\$			
Street address (including apt. no.)		6	7 Investment credit	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$	\$		
City, state, and ZIP code		8 Work opportunity credit	9 Patron's AMT adjustment		
		\$	\$		
Account number (optional)		2nd TIN Not			
		<input type="checkbox"/>			

Form **1099-PATR**
Cat. No. 14435F
Department of the Treasury - Internal Revenue Service

Exhibit M

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		1997 Form 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		
		2a Taxable amount \$		
PAYER'S Federal Identification number		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Internal Revenue Service Center File with Form 1096.
		3 Capital gain (included in box 2a) \$		
RECIPIENT'S name		4 Federal income tax withheld \$		For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		5 Employee contributions or insurance premiums \$		
Street address (including apt. no.)		6 Net unrealized appreciation in employer's securities \$		For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		7 Distribution code <input type="checkbox"/> IRA/SEP/SIMPLE <input type="checkbox"/>		
City, state, and ZIP code		8 Other <input type="checkbox"/> <input type="checkbox"/>		For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		9a Your percentage of total distribution %		
Account number (optional)		9b Total employee contributions \$		For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		10 State tax withheld \$		
		11 State/Payer's state no.		12 State distribution \$
		13 Local tax withheld \$		
		14 Name of locality		15 Local distribution \$

Form 1099-R Cat. No. 14436Q Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		1997 Form 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		
		2a Taxable amount \$		
PAYER'S Federal Identification number		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096.
		3 Capital gain (included in box 2a) \$		
RECIPIENT'S name		4 Federal income tax withheld \$		For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		5 Employee contributions or insurance premiums \$		
Street address (including apt. no.)		6 Net unrealized appreciation in employer's securities \$		For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		7 Distribution code <input type="checkbox"/> IRA/SEP/SIMPLE <input type="checkbox"/>		
City, state, and ZIP code		8 Other <input type="checkbox"/> <input type="checkbox"/>		For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		9a Your percentage of total distribution %		
Account number (optional)		9b Total employee contributions \$		For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		10 State tax withheld \$		
		11 State/Payer's state no.		12 State distribution \$
		13 Local tax withheld \$		
		14 Name of locality		15 Local distribution \$

Form 1099-R Cat. No. 14436Q Department of the Treasury - Internal Revenue Service

Exhibit N

7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing (MMDDYY)	OMB No. 1545-0997 1997 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>		
City, state, and ZIP code				
Account number (optional)		5 Buyer's part of real estate tax		
\$				

Form 1099-S Cat. No. 64292E Department of the Treasury - Internal Revenue Service

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

1.4" 1.7" 1.7" 2.8" 1.15"

Do NOT Cut or Separate Forms on This Page

7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing (MMDDYY)	OMB No. 1545-0997 1997 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>		
City, state, and ZIP code				
Account number (optional)		5 Buyer's part of real estate tax		
\$				

Form 1099-S Cat. No. 64292E Department of the Treasury - Internal Revenue Service

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

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7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing (MMDDYY)	OMB No. 1545-0997 1997 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>		
City, state, and ZIP code				
Account number (optional)		5 Buyer's part of real estate tax		
\$				

Form 1099-S Cat. No. 64292E Department of the Treasury - Internal Revenue Service

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

Exhibit O

3232 ☐ CORRECTED

PAYER'S name		1 Gross winnings	2 Federal income tax withheld
Street address		3 Type of wager	4 Date won
City, state, and ZIP code		5 Transaction	6 Race
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)		11 First I.D.	12 Second I.D.
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► Date ►

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238
1997
Form W-2G
Certain Gambling Winnings
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
File with Form 1096.
Copy A
For Internal Revenue Service Center

3232 ☐ CORRECTED

PAYER'S name		1 Gross winnings	2 Federal income tax withheld
Street address		3 Type of wager	4 Date won
City, state, and ZIP code		5 Transaction	6 Race
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)		11 First I.D.	12 Second I.D.
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► Date ►

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238
1997
Form W-2G
Certain Gambling Winnings
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
File with Form 1096.
Copy A
For Internal Revenue Service Center

3232 ☐ CORRECTED

PAYER'S name		1 Gross winnings	2 Federal income tax withheld
Street address		3 Type of wager	4 Date won
City, state, and ZIP code		5 Transaction	6 Race
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)		11 First I.D.	12 Second I.D.
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► Date ►

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238
1997
Form W-2G
Certain Gambling Winnings
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
File with Form 1096.
Copy A
For Internal Revenue Service Center

2828 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1997		IRA, SEP, or SIMPLE Retirement Plan Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Regular IRA contributions made in 1997 and 1998 for 1997 <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> 2 IRA, SEP, or SIMPLE rollover contributions \$		OMB No. 1545-0747 1997 Form 5498
TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S social security number		3 Life insurance cost included in box 1 \$		
PARTICIPANT'S name		4 Fair market value of account \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		5 Check for <input type="checkbox"/> IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE		
City, state, and ZIP code		6 SEP contributions <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> 7 SIMPLE contributions <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>		
Account number (optional)				
Form 5498		Cat. No. 50010C		Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

2828 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1997		IRA, SEP, or SIMPLE Retirement Plan Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Regular IRA contributions made in 1997 and 1998 for 1997 \$ <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> 2 IRA, SEP, or SIMPLE rollover contributions \$		OMB No. 1545-0747 1997 Form 5498
TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S social security number		3 Life insurance cost included in box 1 \$		
PARTICIPANT'S name		4 Fair market value of account \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		5 Check for <input type="checkbox"/> IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE		
City, state, and ZIP code		6 SEP contributions \$ 7 SIMPLE contributions \$		
Account number (optional)				
Form 5498		Cat. No. 50010C		Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

2828 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1997		IRA, SEP, or SIMPLE Retirement Plan Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Regular IRA contributions made in 1997 and 1998 for 1997 \$ <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> 2 IRA, SEP, or SIMPLE rollover contributions \$		OMB No. 1545-0747 1997 Form 5498
TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S social security number		3 Life insurance cost included in box 1 \$		
PARTICIPANT'S name		4 Fair market value of account \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		5 Check for <input type="checkbox"/> IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE		
City, state, and ZIP code		6 SEP contributions \$ 7 SIMPLE contributions \$		
Account number (optional)				
Form 5498		Cat. No. 50010C		Department of the Treasury - Internal Revenue Service

0527 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 1 Employee MSA contributions made in 1997 and 1998 for 1997 <div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100px; text-align: center;">1.4"</div> 2 Total MSA contributions made in 1997 \$ </div> <div> OMB No. 1545-1518 <div style="font-size: 2em; font-weight: bold;">1997</div> Form 5498-MSA </div> </div>		Medical Savings Account Information
TRUSTEE'S name, street address, city, state, and ZIP code				
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1998 for 1997 \$		
PARTICIPANT'S name		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$		
<div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100px; text-align: center;">3.40"</div>		5 Fair market value of account \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form **5498-MSA**
Cat. No. 23097L
Department of the Treasury - Internal Revenue Service

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0527 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 1 Employee MSA contributions made in 1997 and 1998 for 1997 \$ </div> <div> OMB No. 1545-1518 <div style="font-size: 2em; font-weight: bold;">1997</div> Form 5498-MSA </div> </div>		Medical Savings Account Information
TRUSTEE'S name, street address, city, state, and ZIP code				
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1998 for 1997 \$		
PARTICIPANT'S name		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$		
<div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100px; text-align: center;">3.40"</div>		5 Fair market value of account \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form **5498-MSA**
Cat. No. 23097L
Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

0527 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 1 Employee MSA contributions made in 1997 and 1998 for 1997 \$ </div> <div> OMB No. 1545-1518 <div style="font-size: 2em; font-weight: bold;">1997</div> Form 5498-MSA </div> </div>		Medical Savings Account Information
TRUSTEE'S name, street address, city, state, and ZIP code				
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1998 for 1997 \$		
PARTICIPANT'S name		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$		
<div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100px; text-align: center;">3.40"</div>		5 Fair market value of account \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form **5498-MSA**
Cat. No. 23097L
Department of the Treasury - Internal Revenue Service

Exhibit R

DO NOT STAPLE 6969

Form 1096

Department of the Treasury
Internal Revenue Service

**Annual Summary and Transmittal of
U.S. Information Returns**

OMB No. 1545-0108

1997

FILER'S name

Street address (including room or suite number)

City, state, and ZIP code

For Official Use Only

Name of person to contact if the IRS needs more information

Telephone number ()

If you are not using a preprinted label, enter in box 1 or 2 below the identification number you used as the filer on the information returns being transmitted. Do not fill in both boxes 1 and 2.

1 Employer identification number 2 Social security number 3 Total number of forms 4 Federal income tax withheld 5 Total amount reported with this Form 1096

Enter an "X" in only one box below to indicate the type of form being filed.

W-2G 32	1098 81	1099-A 80	1099-B 79	1099-C 85	1099-DIV 91	1099-86 86	1099-INT 92	1099-LTC 93	1099-MISC 95	1099-MSA 94	1099-OID 96	1099-PATR 97	1099-R 98
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If this is your FINAL return, enter an "X" here ☐

Please return this entire page to the Internal Revenue Service. Photocopies are NOT acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

Instructions

Purpose of Form.—Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. (See *Where To File on the back*.) DO NOT USE FORM 1096 TO TRANSMIT MAGNETIC MEDIA. See **Form 4804**, Transmittal of Information Returns Reported Magnetically/Electronically.

Use of Preprinted Label.—If you received a preprinted label from the IRS with Package 1099, place the label in the name and address area of this form inside the brackets. Make any necessary changes to your name and address on the label. However, do not use the label if the taxpayer identification number (TIN) shown is incorrect. **Do not prepare your own label. Use only the IRS-prepared label that came with your Package 1099.**

If you are not using a preprinted label, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

Filer.—The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Form 1099, 1098, 5498, or W-2G. A filer includes a payer, a recipient of mortgage interest payments (including points), a broker, a barter exchange, a creditor, a person reporting real estate transactions, a trustee or issuer of an individual retirement arrangement (including an IRA, SEP, or SIMPLE) or a medical savings account, and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

Transmitting to the IRS.—Send the forms in a flat mailing (not folded). Group the forms by form number and transmit each group with a **separate** Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. **Do not** send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

Box 1 or 2.—Complete only if you are not using a preprinted IRS label. Individuals not in a trade or business must enter their social security number in box 2; sole proprietors and all others must enter their employer identification number in box 1. However, sole proprietors who do not have an employer identification number must enter their social security number in box 2.

Box 3.—Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 5498 with a Form 1096 and you have correctly completed two Forms 5498 on that page, enter "2" in box 3 of Form 1096.

Box 4.—Enter the total Federal income tax withheld shown on the forms being transmitted with this Form 1096.

For more information and the Paperwork Reduction Act Notice, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.

Form **1096** (1997)

Cat. No. 144000

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 97-67

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Aldeen Foundation, Torrance, CA
Aslan Institute for Contemporary Christianity, Bellingham, WA
Aura Community Hall Association, Lanse, MI
Aurora Communities, Inc., Fullerton, CA
Austin Police Womens Association, Austin, TX
Brockton Charitable Trust, Brockton, MA
Brush Country Foster Parent Association, Beeville, TX
Bryan-College Station Waldorf School Association, Incorporated, College Station, TX
Communication Equipment Board, Grand Junction, CO
Communities in Schools Fort Worth, Inc., Fort Worth, TX
Community Based Services, Swampscott, MA
Community Reintegration Services, Fort Collins, CO
Community Services Center of Marin County, Inc., San Rafael, CA
Community Theatre League Inc., Williamsport, PA
Comprehensive Rehabilitation Services, Newark, CA
Concerned Citizens for a Clean Environment, Portsmouth, RI
Congress of Chiropractic Consultants, Inc., Austin, TX

Conservative Baptist Retirement Services of the Southwest, Inc., Phoenix, AZ
Contreras Therapeutic Foster Home, Inc., Keene, TX
Cooper Ministries, Inc., Winona, TX
Destiny Productions Inc., Orange, NJ
Disability International USA, Oakland, CA
Dovetail Ministries, Colorado Springs, CO
Eclipse Foundation Inc., Indianapolis, IN
Elder Rights Coalition, Leawood, KS
Elmore County Association of Foster Parents, Elmore, AL
Evans Chapel Foundation, Bennettsville, SC
Federal Institute of Health, Darnestown, MD
Florida Cultural Exhibitions Inc., St. Petersburg, FL
Foundation for Family Development, Denver, CO
Friends of Rye Town Park, Inc., Rye, NY
Friends of Sausalito Parks and Recreation, Sausalito, CA
Friends of Swaziland, New York, NY
Friends of Temescal, Inc., Corona, CA
Friends of the Brentwood Public Library, Brentwood, NY
Gulf Coast Emergency Response Team, Inc., Houston, TX
Gulf Coast Repertory Theatre Company, Beaumont, TX
Housing Foundation, Yakima, WA
Houston Croquet Classic, Houston, TX
Houston Knights Baseball Association, Bellaire, TX
Impact Ministries Inc., Evansville, IN
Islam United, Pasadena, CA
Island Medical Mission, North Brook, IL
Jerome R. Mix Foundation, Cupertino, CA
Justice Science Fiction and Fantasy Convention, Garland, TX
J.W.F. for Youths Foundation, Inc., New Haven, CT
JWS Associates, Inc., Dayton, OH
Kentucky Playwrights Theatre Co., Louisville, KY
Kids Core International, Inc., Hawthorne, CA
Little Missions, Wheatley Heights, NY
Los Sures Sip Housing Development Fund Corporation, Brooklyn, NY

Massachusetts AIDS Discrimination Initiative, Inc., Boston, MA
Massachusetts High Technology Employment Library, Inc., Woburn, MA
Massachusetts One Church One Child Coalition, Inc., Boston, MA
Multicare Foundation, Inc., Gaffney, SC
Rothstein Family Foundation for Educational Advancement, Sun Valley, CA
Rubonia Community Center, Palmetto, FL
Ruiz for Kids Inc., Dinuba, CA
Students for the Advancement of Health Care in India, Baltimore, MD
Success Foundation, Seattle, WA
Sunnyside Elementary PTO, Idaho Falls, ID
Support Center Executive Service Corps, San Diego, CA
Support Future Wolverines, Eugene, OR
Susitna Valley Parent-Teacher Organization, Talkeetna, AK
University Success Consortium Inc., Cincinnati, OH
Urban Access Inc., Brooklyn, NY
Voice, Manhattan Beach, CA
Voice of Hope Inc., Grants Pass, OR
Voice of Insurance Consumer Education Foundation, Redondo Beach, CA
Volunteers in Moscow-VIM, Moscow, ID
Vons-Utla Dial-A-Teacher Foundation Inc., Los Angeles, CA
World of Endangered Species, Shingle Springs, CA
Worldwide Videos Inc., Boise, ID
Writers International Network-Writers Inter-Age Network, Fresno, CA
Youth Escaping the Streets, Glendale, CA
Z Collective, San Francisco, CA

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Announcement of the Expedited Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under title 31 of the Code of Federal Regulations, section 10.76, the Director of Practice is authorized to immediately suspend from practice before the Internal Revenue Service any practitioner who, within five years, from the date the expedited proceeding is instituted, (1) has had a license to practice as an attorney, certified public accountant, or actuary suspended or revoked for cause; or (2) has been convicted of any crime under title 26 of the United States Code or, of a felony under title 18 of the United States Code involving dishonesty or breach of trust.

Attorneys, certified public accountants, enrolled agents, and enrolled actu-

aries are prohibited in any Internal Revenue Service matter from directly or indirectly employing, accepting assistance from, being employed by, or sharing fees with, any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify practitioners under expedited suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public

accountant, enrolled agent, or enrolled actuary, and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individuals have been placed under suspension from practice before the Internal Revenue Service by virtue of the expedited proceeding provisions of the applicable regulations:

Name	Address	Designation	Date of Suspension
Newman, Harry J.	Covington, VA	CPA	Indefinite from May 16, 1997
Sehnert, Fred	Dallas, TX	CPA	Indefinite from May 16, 1997
Gaskins, John D.	Valdosta, GA	CPA	Indefinite from May 16, 1997
Turner, Charles L.	Goshen, KY	Attorney	Indefinite from May 16, 1997
Thornton Jr., Kenneth W.	Murrells Inlet, SC	Attorney	Indefinite from May 16, 1997
Kellogg, Richard	White Hall, AR	CPA	Indefinite from May 16, 1997
Stec, Albert J.	Schereville, IN	CPA	Indefinite from May 16, 1997
Huff Jr., James G.	Raleigh, NC	CPA	Indefinite from May 16, 1997
Seall, William	Dayton, OH	Attorney	Indefinite from May 16, 1997
Brunner, L. Keith	Centerville, OH	Attorney	Indefinite from May 16, 1997
Bart, David R.	Oakwood, OH	Attorney	Indefinite from May 16, 1997
Shafer, David A.	Franklin, OH	CPA	Indefinite from May 16, 1997
Schouman, James	Milford, MI	Attorney	Indefinite from May 16, 1997
Jones, Milo A.	Greensboro, NC	CPA	Indefinite from May 16, 1997
Dolan, Gary L.	Lincoln, NE	Attorney	Indefinite from May 16, 1997
Coorey, Edward T.	Hampton, NH	Enrolled Agent	Indefinite from May 16, 1997
Sheehan, Thomas J.	Maggie Valley, NC	CPA	Indefinite from May 16, 1997
Millonig, Arthur F.	Dayton, OH	Attorney	Indefinite from May 16, 1997
McHaffie, Richard T.	St. Paul, MN	Attorney	Indefinite from June 4, 1997
Rigler, Michael	Gainesville, TX	CPA	Indefinite from June 4, 1997
Hopkins, Diane E.	St. Paul, MN	Attorney	Indefinite from June 4, 1997
Adae, F. Brian	Barrington, RI	Attorney	Indefinite from June 4, 1997

Announcement of the Consent Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under 31 Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid the institution or conclusion of a proceeding for his disbarment or suspension from practice before the Internal Revenue Service, may offer his consent to suspension from such practice. The Director of Practice, in his discretion, may suspend an attorney, certified public accountant, enrolled agent, or enrolled actuary in accordance with the consent offered.

Attorneys, certified public accountants, enrolled agents, and enrolled actuaries are prohibited in any Internal Revenue

Service matter from directly or indirectly employing, accepting assistance from, being employed by or sharing fees with, any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify practitioners under consent suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public

accountant, enrolled agent, or enrolled actuary, and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individuals have been placed under consent suspension from practice before the Internal Revenue Service:

Name	Address	Designation	Date of Suspension
Padgett, John	Orleans, MA	Attorney	May 22, 1997 to October 21, 1998
Crisp, Jerry W.	Dallas, TX	CPA	June 1, 1997 to May 31, 2000
Kessel, Donald K.	Export, PA	CPA	June 1, 1997 to November 30, 1998
Klimchak, Joseph	Aliquippa, PA	CPA	June 1, 1997 to February 28, 1998
Steele, Lewis M.	Pittsburgh, PA	CPA	June 1, 1997 to May 31, 1998
Castleberry, Gene A.	Oklahoma City, OK	Attorney	June 4, 1997 to August 3, 1997
O'Connor, Paul J.	Hanover, MA	CPA	June 6, 1997 to June 5, 2000
Olshan, Robert M.	Washington, DC	CPA	June 10, 1997 to December 9, 1998
Johnson, Kirk L.	Ann Arbor, MI	CPA	July 1, 1997 to June 30, 1999
Mattutat, Stephen	Ellicott City, MD	CPA	July 1, 1997 to March 31, 1998
Trenary, Lloyd R.	Oklahoma City, OK	CPA	August 1, 1997 to March 31, 1998
Ritchey Jr., Ferris	Birmingham, AL	Attorney	August 1, 1997 to July 31, 2000
Gold, Howard G.	Hamden, CT	CPA	August 1, 1997 to July 31, 1999
Womack, Kathleen	Hammond, LA	CPA	August 1, 1997 to July 31, 1999

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¹A cumulative list of all Revenue Rulings, Revenue Procedures, Treasury Decisions, etc., published in Internal Revenue Bulletins 1996–27 through 1996–53 will be found in Internal Revenue Bulletin 1997–1, dated January 6, 1997.

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Key to Abbreviations:

RR	Revenue Ruling
RP	Revenue Procedure
TD	Treasury Decision
CD	Court Decision
PL	Public Law
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